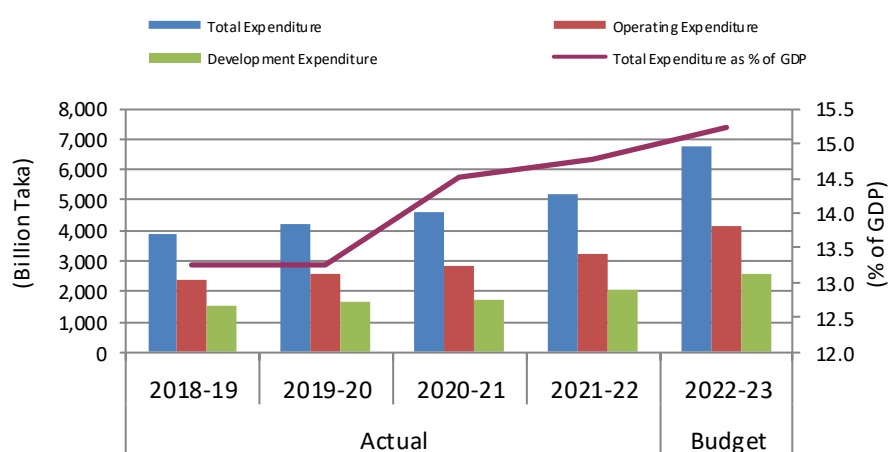


Monthly Report on Fiscal Position

September 2022

(Fiscal Year 2022-23)

Government Expenditure



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Executive Summary

Fiscal Report is prepared on monthly basis. It basically contains information on government expenditure, revenue and overall balance. The report is prepared based on data generated from the Integrated Budget & Accounting System (iBAS) of the Finance Division, Ministry of Finance. In this report, fiscal year (FY) refers to the period from July 01 to June 30 of the next year. Taka is Local Currency Unit (LCU), and one crore is ten million.

Government expenditure is shown under two broad categories, namely, Operating Expenditure and Development Expenditure. Total actual operating spending up to September, 2022 in the current fiscal year (FY23) is 14.6 percent of the operating budget estimates. Actual development expenditure during the same period is 4.82 percent of the development budget estimate. Note that, three memorandum items (Net Outlay of the Food Accounts Operation, Loans and Advances and Non-ADP Employment Generation Programme) are out of these two broad categories.

Revenue income is generated from tax and non-tax sources. Up to September 2022, 19.3 percent of total revenue target has been achieved. During this period, major share of the revenue came from NBR (National Board of Revenue) taxes (85.5 percent). Total NBR tax collection is 19.3 percent of the annual target.

Balance (Surplus/Deficit)/ Overall balance of the budget is calculated either by including grants or by excluding grants. Up to September 2022, in FY23, overall balance (excluding grants) witnessed a positive value which was 0.18 percent of GDP.

MONTHLY REPORT ON FISCAL POSITION¹

1.0 OPERATING EXPENDITURE

1.1 OPERATING EXPENDITURE: GENERAL CLASSIFICATION

1.1.1 Sector-wise Allocation & Growth

Allocations for operating expenditure against different ministries/divisions are grouped into 14 sectors. Sector-wise utilization pattern along with progress so far made has been presented in **Table 1**.

Table 1: OPERATING Expenditure Pattern By Sector²

(IN CRORE TAKA)

Sectors	Fiscal Year 2021-22					Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual Expenditure FY22	Sector's Share in Actual FY22 (in %)	Actual FY22 as % of Revised Budget FY22	Budget FY23	Budget FY23 as % of Budget FY22	Budget FY23 as % of Revised Budget FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to September)	Actual FY23 (up to September) as % of Budget FY23
1	2	3	4	5	6	7	8	9	10	11	12
GPS	97,443	96,615	63,706	19.6	65.9	116,828	119.9	120.9	183.4	14,496	12.4
LGRD	6,359	6,334	6,010	1.8	94.9	6,948	109.3	109.7	115.6	739	10.6
Defense	35,448	35,345	33,819	10.4	95.7	38,110	107.5	107.8	112.7	3,824	10.0
POS	25,898	25,658	23,380	7.2	91.1	27,524	106.3	107.3	117.7	4,421	16.1
Edu	48,230	48,331	43,790	13.5	90.6	51,637	107.1	106.8	117.9	9,613	18.6
Health	17,172	17,180	13,564	4.2	78.9	18,199	106.0	105.9	134.2	2,438	13.4
SSW	27,232	28,527	26,304	8.1	92.2	28,589	105.0	100.2	108.7	1,574	5.5
Housing	1,803	1,755	1,591	0.5	90.7	1,892	105.0	107.8	118.9	113	6.0
RCRA	2,315	2,278	2,036	0.6	89.4	2,400	103.7	105.4	117.9	355	14.8
F&E	117	112	117	0.0	104.0	129	109.6	114.7	110.2	21	16.3
Agri	18,686	21,302	22,978	7.1	107.9	25,978	139.0	122.0	113.1	4,119	15.9
IES	1,352	1,509	1,224	0.4	81.1	1,442	106.6	95.5	117.8	190	13.1
TC (Tarns & Com)	10,859	10,432	8,864	2.7	85.0	11,356	104.6	108.9	128.1	1,118	9.8
Interest Payment	68,589	71,244	77,731	23.9	109.1	80,375	117.2	112.8	103.4	16,903	21.0
Total	361,504	366,622	325,112	100	88.7	411,407	113.8	112.2	126.5	59,925	14.6

Some of the noteworthy features are:

- For FY23, budget allocation was raised by 12.2 percent over the FY22 revised budget estimates and 13.8 percent over the original budget;
- Up to September 2022, spending in Interest payment, Education (Edu), Fuel and Energy (F&E), Public order and safety (POS), Agriculture were on the higher side. Sectors like Housing, and Social Security and Welfare (SSW) had lesser spending in operating expenditure.

¹ This report is based on data generated in the CGA System and the analysis is based on gross basis.

²Notes: GPS = General Public Services, LGRD = LGD, RD & Cooperatives, CHTs, POS = Public Order and Safety, Edu = Education and Technology, SSW = Social Security and Welfare, RCRA = Recreation, Culture and Religious Affairs, Agri = Agriculture, Fisheries and Livestock, Land, Water Resources and Food, F&E = Fuel and Energy, IES = Industries, Jute, Textiles, Commerce, Labor & Overseas, Trans = Transport and Communication

1.1.2 Broad Sector-wise Allocation

Allocations for operating expenditure against different ministries/divisions are also classified under six broad categories, namely, administration, social infrastructure, physical infrastructure, agriculture, interest payment, and others. The following table contains broad sector-wise information:

Table 2: Broad Sectorwise Allocation

Sector Share	Broad Sectors					
	Administration	Social Infrastructure	Physical Infrastructure	Agriculture	Interest Payment	Others
1	2	3	4	5	6	7
Sector Share in Actual expenditure FY22	37.2	28.1	2.8	7.1	23.9	1.0
Sector Share in Budget FY23	44.4	26.1	2.8	6.3	19.5	0.9
Sector share in Actual expenditure FY23 (Up to September)	38.0	24.2	1.9	6.9	28.2	0.9

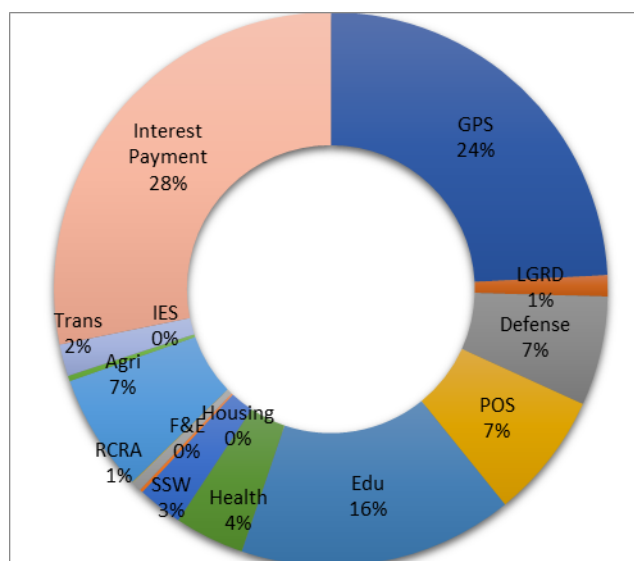
Note:

1. Administration includes General Public Services, Defense, and Public Order & Safety
2. Social Infrastructure covers Education, Health, Housing, Social Security & Welfare, Local Government Division and Development & Cooperative
3. Physical Infrastructure covers Fuel & energy and Transport & Communication
4. Agriculture implies Agriculture, Fisheries & Livestock, Land, Water Resources and Food
5. Others includes Recreation, Culture and Religious Affairs, Industries, Jute & Textile, Commerce, Labour & Overseas Employment

- Broadly in the budget for FY23, share of the administration sector has increased and allocations against all other categories are reduced in comparison to the actual expenditure in FY22;
- Till September 2022, among all categories expenditure on Administration sector was the highest and sector's share in actual expenditure of Interest Payment increased.

1.1.3 Sectors' Share in Resource Utilization

Figure 1: Sector Share in Resource Utilization in FY23
(Up to September 2022)



Sector-wise share in utilizing resources under operating expenditure is shown in **Figure 1**.

- Individually the largest share goes to Interest Payment (28 percent) followed by General Public Service (24 percent), Education (16 percent), Defense (07 percent), and Public Order & Safety (07 percent) .

1.1.4 Sector-wise Utilization

Sector-wise utilization pattern of operating spending up to September, 2022 is shown in **Figure 2**.

Figure 2: Operating Expenditure
(Up to September 2022)

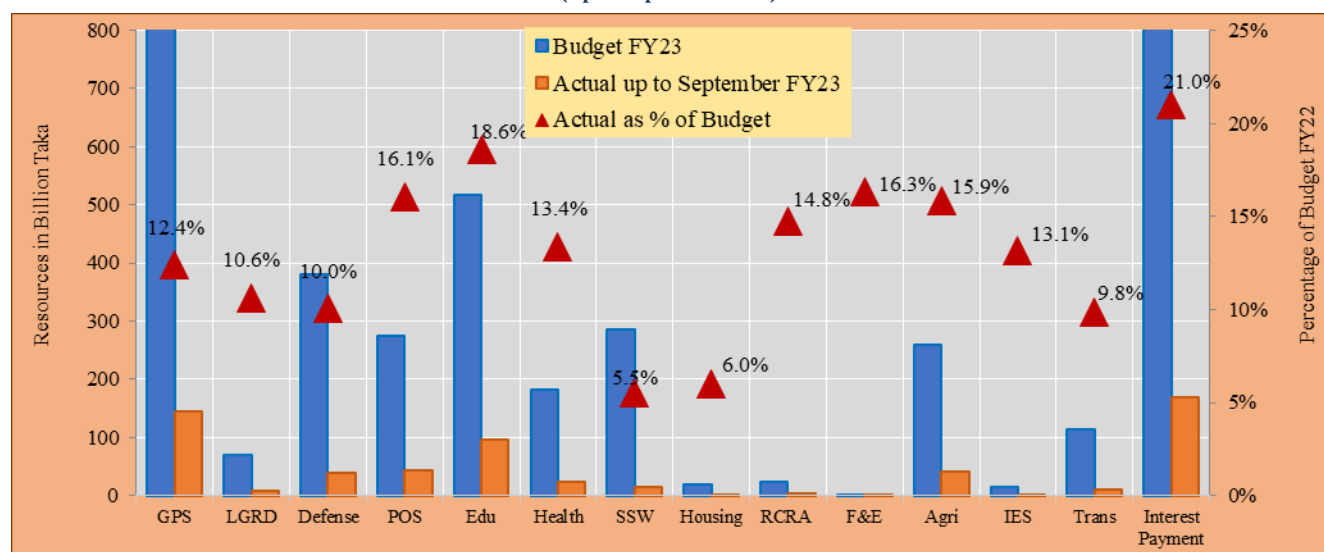


Figure 2 exhibits the comparative position of different sectors in terms of utilization of allocated resources. Broadly, Interest Payment (21.0%), Education (18.6%), Agriculture (16.3%), Public Order and Safety (16.1%), and Agriculture (15.9%) sectors have shown better performance. A table containing detailed data is annexed as **Appendix 1**.

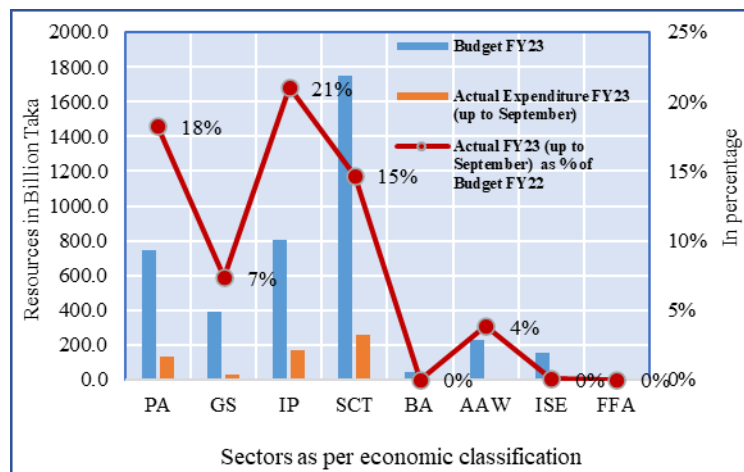
1.1.5 Ministry-wise Utilization

For the current fiscal year (FY23), actual spending (operating) up to September is 14.6 percent of the budget estimate, which was 15.4 percent of the revised budget in the previous fiscal year. Ministry-wise utilization pattern of the operating spending is presented in **Appendix 2**.

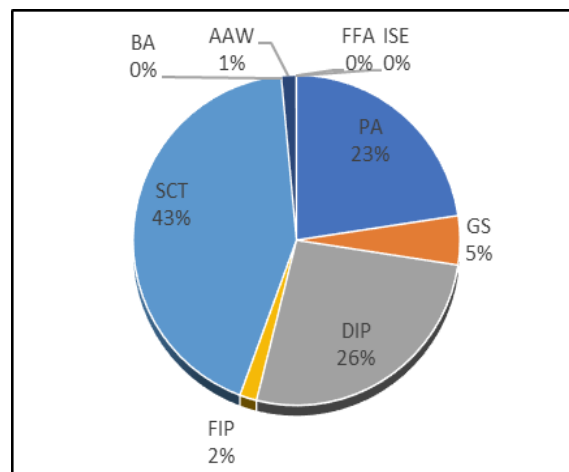
1.2 OPERATING EXPENDITURE: ECONOMIC CLASSIFICATION

Besides broad sector-wise and ministry-wise classification, operating spending is also categorized into economic groups, namely, Pay and Allowances (PA), Goods & Services (GS), Interest Payment (IP), (Domestic & Foreign), Subsidies & Current Transfer (SCT), Block Allocation (BA), Acquisition of Assets and Works (AAW), Investment in Share & Equities (ISE), Foreign Financial Assets (FFA), and Programme Financed from Operating Budget (PFNDB). Status of actual spending up to September 2022 as per economic classification is shown in figures 3 and 4. Detailed structure & pattern of Operating expenditure under this classification is included in the Appendix (Appendix 3).

**Figure 3: Actual Expenditure according to Economic classification
FY23 (up to September 2022)**



**Figure 4: Share of Different Categories in Total
Actual Spending in FY23 (up to September 2022)**



Up to September 2022, utilization rate of total operating expenditure was 14.6 percent. For some categories, like interest payment (21%), and pay and allowances (18%) the spending rate was higher than the overall utilization rate.

2.0 DEVELOPMENT EXPENDITURE

2.1 ALLOCATION & UTILIZATION PATTERN OF DEVELOPMENT EXPENDITURE

Total allocations against different ministries/divisions for development spending are grouped under 13 broad sectors. Allocation and utilization pattern of **development expenditure**³ is shown in **Table 3**.

- Up to September 2022, actual expenditure is 4.82 percent of the development budget. The actual outturn for the same period of the previous fiscal year was about 5.70 percent of the revised budget.
- During this period Recreation, Culture and Religious Affairs (15.71 percent), HCS (7.81 percent), LGRD (6.39 percent), and and Transport and Communication (6.12 percent) sector made the highest utilization of allocated resources.
- Some of the sectors with large allocation like Defense, Health, GPS, and POS showed a less-than-average performance.

³Development Expenditure includes ADP (Annual Development Programme) and Non-ADP FFW (Food for Work) and Transfers. Development expenditure is still under reported in the budgeting information system and it seems there is some time lag between actual expenditure and inputting the same in the system.

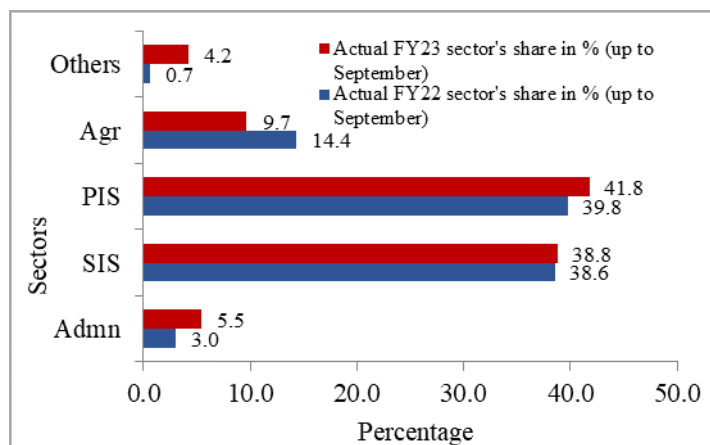
Table 3: Allocation & Utilization Pattern of Development Expenditure

(IN CRORE TAKA)

	Year: 2021-22						Fiscal Year 2022-23					
	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to September)	Sector's Share in Actual (up to September (%))	Actual FY22 as % of Revised FY22	Budget FY23	Actual FY23 (up to September)	Budget FY23 as % of Revised FY22	Budget FY23 as % of Actual FY22	Actual FY23 (up to September as % of Budget FY23)	Actual FY23 sector's share in % (up to September)
1	2	3	4	5	6	7	8	9	10	11	12	13
GPS	15,270	14,292	11,806	334	2.64	82.61	17,843	623	124.85	151.13	3.49	4.98
LGRD	35,833	36,191	30,940	2,406	19.03	85.49	37,743	2,412	104.29	121.99	6.39	19.28
Defence	1,832	1,780	1,451	2	0.01	81.53	1,885	1	105.88	129.87	0.05	0.01
POS	3,226	3,491	2,813	43	0.34	80.59	3,628	59	103.94	128.98	1.64	0.48
Edu	46,649	39,410	33,353	1,748	13.83	84.63	48,340	1,480	122.66	144.94	3.06	11.83
Health	15,558	15,094	11,464	267	2.11	75.95	18,665	308	123.66	162.81	1.65	2.46
SSW	7,089	7,163	5,858	353	2.79	81.78	8,786	265	122.66	149.99	3.01	2.12
HCS	4,543	5,088	4,833	101	0.80	94.99	4,929	385	96.87	101.98	7.81	3.08
RCRA	2,642	3,148	3,102	254	2.01	98.52	2,970	466	94.33	95.75	15.71	3.73
FE	27,367	24,406	22,629	1,728	13.67	92.72	25,937	941	106.27	114.62	3.63	7.52
AFL	13,225	13,669	12,833	1,815	14.36	93.88	16,130	1,211	118.00	125.69	7.51	9.68
IES	2,674	2,769	2,369	290	2.30	85.55	2,599	64	93.86	109.72	2.46	0.51
TC	61,171	55,447	51,327	3,303	26.12	92.57	70,161	4,293	126.54	136.69	6.12	34.32
Total	237,079	221,949	194,778	12,643	100.00	87.76	259,616	12,508	116.97	133.29	4.82	100.00

2.2 BROAD SECTOR WISE UTILIZATION PATTERN

Figure 5: Broad Sector-wise Share in Development Expenditure



Total development expenditure is further classified under 5 broad categories. Status of actual expenditure under these 5 categories till September, 2022 is presented in **Figure 5**.

➤ From the graph it appears that up to September, 2022 the maximum share of spending went to Physical Infrastructure (41.8 percent) followed by Social Infrastructure (38.8 percent).

2.3 MINISTRY WISE UTILIZATION PATTERN

Table displaying ministry-wise utilization of development budget has been annexed in the Appendix (Appendix- 4).

3.0 REVENUE COLLECTION⁴

3.1 TOTAL REVENUE

Following table shows revenue collection position up to September, 2022:

Table 4: Revenue Collection Position

(In Crore Taka)

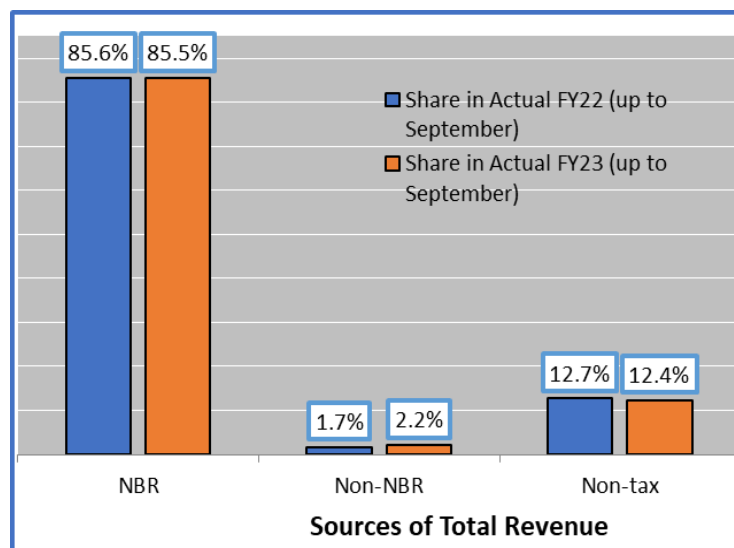
	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22	Actual (September)	Actual FY22 (up to September)	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23 (up to September) as % of Budget FY23
Tax Revenue (a+b)	346,000	346,000	293,621	28,654	63,532	387,999	25,341	73,223	18.9
a. NBR	330,000	329,999	287,208	28,025	62,274	370,000	24,719	71,402	19.3
a.1 Income	104,951	105,324	90,457	9,077	17,613	121,020	9,390	21,224	17.5
a.2 VAT	127,745	127,568	116,986	10,655	25,923	141,192	8,755	29,661	21.0
a.3 Supplementary Duty	54,465	54,503	41,187	3,753	8,879	58,525	3,798	10,005	17.1
a.4 Import	37,907	38,051	34,368	4,432	9,558	43,994	2,520	9,812	22.3
a.5 Export duty	56	54	1	0	1	63	0	3	4.0
a.6 Excise	3,825	3,825	3,107	59	154	4,127	128	356	8.6
a.7 Other Taxes	1,050	675	1,103	50	147	1,080	127	341	31.6
b. Non-NBR	16,000	16,001	6,413	628	1,257	17,999	622	1,820	10.1
c. Non-tax Revenue	43,001	42,999	35,010	2,426	9,250	45,006	1,839	10,319	22.9
Total Revenue (a + b + c)	389,001	388,999	328,631	31,080	72,782	433,005	27,180	83,542	19.3
d. Tax-GDP Ratio (base 2015-16)	8.71	8.71	7.39	0.72	1.60	8.72	0.57	1.65	-
e. Revenue-GDP ratio (base 2015-16)	9.79	9.79	8.27	0.78	1.83	9.73	0.61	1.88	-

- Total revenue collection in FY22 was 8.27 percent of GDP and 84.84 percent of the revised budget target.
- Up to September 2022, total revenue collection increased by 14.8 percent compared to the corresponding period of the previous fiscal year (FY22) and achievement as to annual target is 19.3 percent.
- In FY23, total revenue is estimated to be 9.73 percent of GDP. This figure is about 11.31 percent higherer than the revised budget estimate of FY22, and 31.76 percent higher than the actual revenue collection in FY22.

⁴Detailed information on revenue collection position and growth is included in the appendix (Appendix 5 & 6).

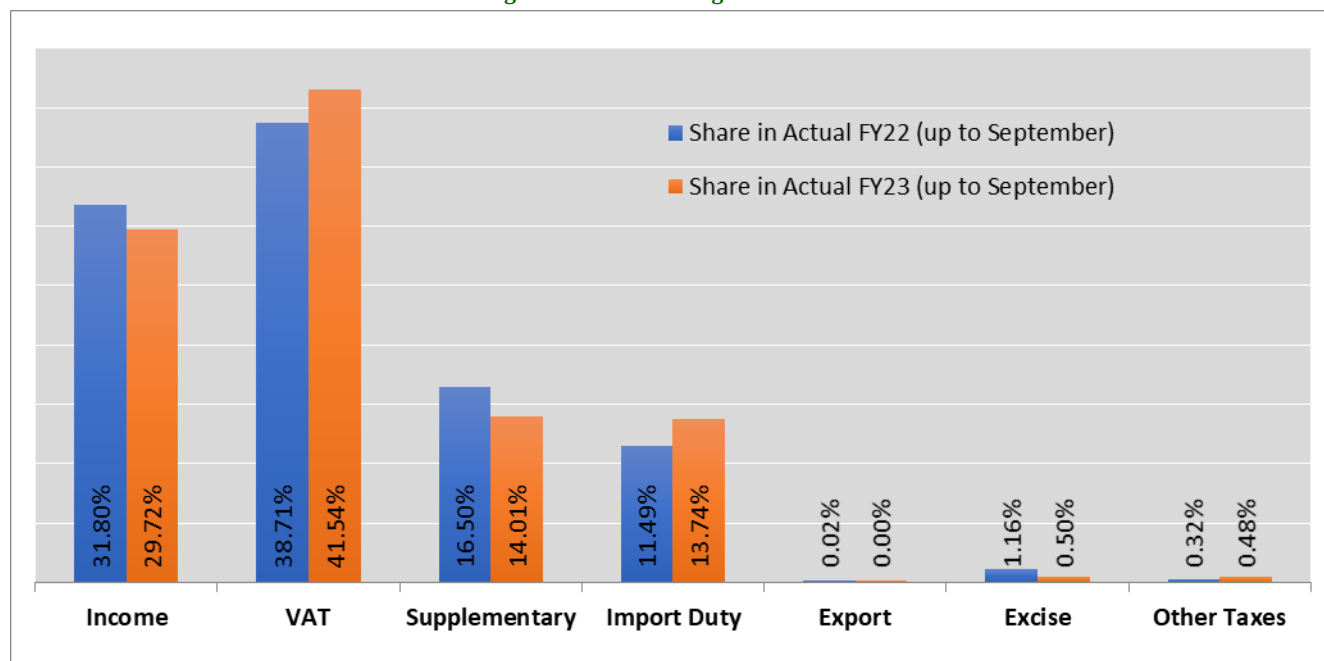
- Major share of the government revenue comes from NBR sources (85.5 percent up to September 2022).
- Growth rates of NBR and Non-NBR tax revenue are 14.7 percent and 44.8 percent respectively. On the other hand, non-tax revenue collection grew by 11.6 percent compared to the corresponding period of the previous fiscal year (FY22).
- For tax and non-tax revenue, achievements as to the annual target were 18.9 and 22.9 percent respectively.

Figure 6: Sources of Revenue Collection



3.2 NBR TAX REVENUE

Figure 7: Share Among NBR Taxes



- In FY22 actual tax revenue collection was 7.38 percent of GDP
- Tax revenue collection target for FY23 is 8.72 percent of GDP. This is 12.1 percent higher than the revised budget of FY22 and 32.1 percent higher than the actual collection of the FY22.
- In FY23, up to September 2022, a major portion of the NBR tax comes from indirect taxes. Out of total NBR tax, 41.54 percent was collected from VAT, 29.72 percent from Income Tax, 13.74 percent from Import Duty, 14.01 percent from Supplementary Duty, and the rest from Excise, Export Duty, and other Taxes.

4.0 Budget Deficit⁵

The following table (table 5) shows budget deficit position.

Table 5: Budget Deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year: 2022-23		Accounts 2021-22 up to September	Accounts 2022-23 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
Revenues	389,003	389,000	31,100	328,990	433,003	27,233	72,803	83,700
Tax Revenue	346,001	346,003	28,674	293,913	388,002	25,392	63,552	73,375
Non-Tax Revenue	43,003	43,000	2,427	35,078	45,004	1,841	9,250	10,325
Foreign Grants	3,490	3,192	0	2,330	3,271	0	0	0
Revenue and Foreign Grants	392,492	392,192	31,100	331,320	436,274	27,233	72,803	83,700
Non-Development Expenditure	361,500	366,627	20,941	325,112	411,406	22,886	56,567	59,925
Net Outlay for Food Account Operation	597	136	1,635	3,249	540	798	3,859	3,741
Loans & Advances (Net)	4,506	4,789	-391	-5,104	6,501	139	-1,217	-396
Development Expenditure	237,078	221,948	4,992	194,778	259,617	6,573	12,643	12,508
Development Program financed from Revenue Budget	3,176	3,040	14	2,872	3,155	12	21	24
Non-ADP Project	5,990	6,336	0	4,451	7,721	0	0	0
Annual Development Programme	225,324	209,977	4,977	185,972	246,066	6,534	12,621	12,455
Non-ADP FFW and Transfer	2,588	2,595	1	1,484	2,675	27	1	29
Total Expenditure	603,680	593,499	27,177	518,035	678,064	30,397	71,852	75,778
Overall Balance (Including Grants)	-211,188	-201,307	3,923	-186,715	-241,790	-3,163	951	7,922
(In percent of GDP, base 2015-16)	-5.32	-5.07	0.10	-4.70	-5.43	-0.07	0.02	0.18
Overall Balance (Excluding Grants)	-214,678	-204,499	3,923	-189,045	-245,061	-3,163	951	7,922
(In percent of GDP, base 2015-16)	-5.41	-5.15	0.10	-4.76	-5.51	-0.07	0.02	0.18

- In FY22, actual budget deficit (excluding grants) as percentage of GDP was 4.76 percent. Including grants it was 4.70 percent of GDP;
- Budget deficit (excluding grants) for FY23 is estimated to be 5.51 percent of GDP. Including grants the deficit is expected to be 5.43 percent of GDP;
- For FY23, actual overall balance up to September, 2022 (excluding grants) witnesses a positive value which was 0.18 percent of GDP.

⁵Budget deficit is calculated using the guidelines of the IMF.

5.0 Financing

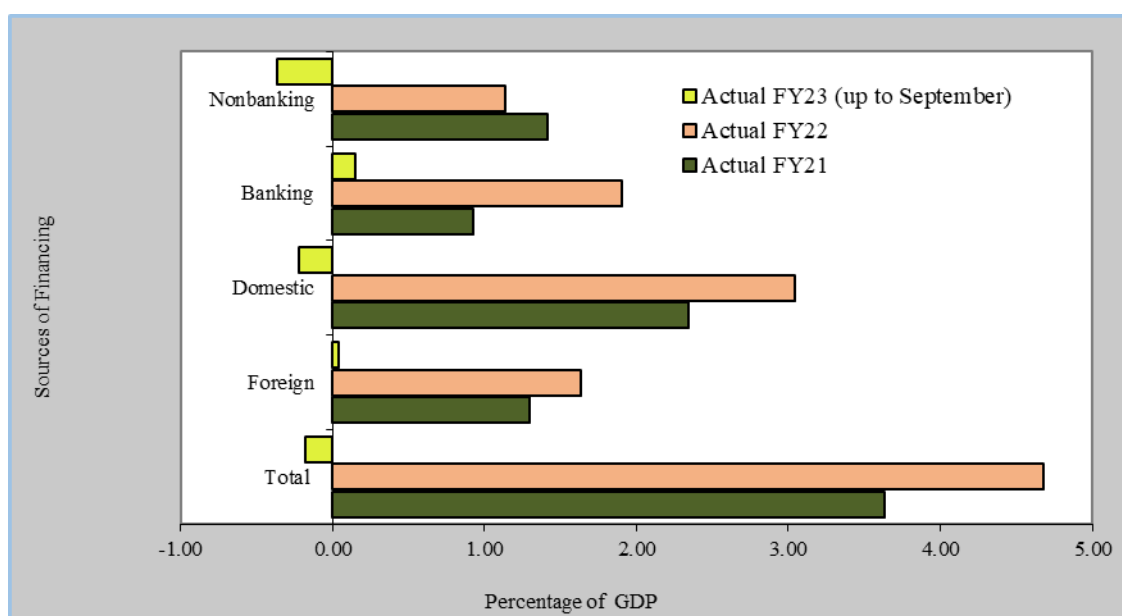
Table 6 and Figure 8 present the sources of financing, the deficits and their shares as percentage of GDP.

Table 6: Financing Budget deficit

(In crore taka)

Description	Year: 2021-22			Accounts 2021-22	Year:2022-23		Accounts FY22 up to September	Accounts FY23 up to September
	Budget	Revised	Accounts September		Budget	Accounts September		
1	2	3	4	5	6	7	8	9
1.0 Foreign Borrowing-Net	97,738	77,020	-942	65,012	95,458	84	-681	1,679
1.1 Foreign Borrowing	112,188	91,812	863	78,314	112,458	84	2,943	5,121
1.2 Amortization	-14,450	-14,792	-1,806	-13,302	-17,000	0	-3,624	-3,443
2.0 Domestic Borrowing	113,453	124,288	-2,982	120,715	146,335	2,963	-273	-9,738
2.1 Borrowing from Banking System (Net)	76,452	87,287	839	75,533	106,334	-64	14,483	6,550
2.1.1 Long-Term Debt (Net)	51,600	62,435	-1,360	49,051	68,192	6,127	8,581	8,390
2.1.2 Short-Term Debt (Net)	24,852	24,852	2,199	26,482	38,142	-6,191	5,902	-1,840
2.2 Non-Bank Borrowing (Net)	37,001	37,001	-3,821	45,183	40,001	3,027	-14,755	-16,288
2.2.1 National Savings Schemes (Net)	32,000	32,000	2,644	20,356	35,000	740	8,417	2,136
2.2.2 Others	5,001	5,001	-6,465	24,827	5,001	2,287	-23,173	-18,423
Total - Financing:	211,191	201,308	-3,924	185,728	241,793	3,048	-953	-8,059
(In percent of GDP) (base: 2015-16):	5.32	5.07	-0.10	4.68	5.43	0.07	-0.02	-0.18

Figure 8: Sources of Financing Deficit



For FY23, up to September, total financing is negative and overall balance is positive.

APPENDICES

Appendix 1: Sector-Wise Resource Utilization Pattern of Operating Expenditure

(In crore taka)

Sectors	Fiscal Year 2021-22					Fiscal Year 2022-23		
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)
General Public Services	97,443	96,615	5,708	11,789	63,706	116,828	6,890	14,496
LGRD	6,359	6,334	352	825	6,010	6,948	334	739
Defence	35,448	35,345	1,941	5,410	33,819	38,110	84	3,824
Public Order and safety	25,898	25,658	1,789	4,909	23,380	27,524	1,667	4,421
Education & technology	48,230	48,331	2,701	9,851	43,790	51,637	2,923	9,613
Health	17,172	17,180	861	2,491	13,564	18,199	1,020	2,438
Social Security and Welfare	27,232	28,527	212	1,624	26,304	28,589	689	1,574
Housing	1,803	1,755	47	131	1,591	1,892	44	113
Recreation, Culture and Religious Affairs	2,315	2,278	140	302	2,036	2,400	153	355
Fuel and Energy	117	112	5	20	117	129	11	21
Agriculture	18,686	21,302	453	1,425	22,978	25,978	3,382	4,119
Industrial & Economic Services	1,352	1,509	246	388	1,224	1,442	115	190
Transport and Communication	10,859	10,432	730	1,443	8,864	11,356	391	1,118
Interest	68,589	71,244	5,758	15,959	77,731	80,375	5,184	16,903
Total – Operating Revenue Expenditure	361,504	366,622	20,941	56,567	325,112	411,407	22,886	59,925

Appendix 2: Ministry Wise Operating Expenditure

(In crore taka)

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23 (up to September) as % Budget FY23
Sub-total = GPS	97,443	96,615	5,708	11,789	63,706	116,828	6,890	14,496	12.4
Office of the President	29	27	1	6	21	31	1	5	17.1
Parliament	334	314	18	41	229	340	19	48	14.1
Prime Minister's Office	680	643	37	121	578	800	53	138	17.3
Cabinet Division	183	146	4	11	116	84	3	11	12.6
Election Commission	1,010	1,036	32	59	994	789	23	62	7.9
Ministry of Public Administration	2,994	2,934	107	376	2,264	3,448	125	396	11.5
Public Service Commission	79	75	10	15	74	88	9	16	18.1
Finance Division	87,027	86,511	4,796	10,247	55,182	105,390	6,491	13,480	12.8
Internal Resources Division	2,735	2,497	90	236	1,546	2,975	143	261	8.8
Financial Institutions Division	122	154	530	531	1,842	93	1	4	4.8
Economic Relations Division	326	452	52	70	371	816	3	20	2.4
Planning Division/2	92	76	7	17	70	91	4	14	15.2

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23 (up to September) as % Budget FY23
Implementation, Monitoring and Evaluation Division	51	52	1	4	45	65	2	4	6.8
Statistics and Informatics Division	252	232	13	35	175	271	14	34	12.6
Ministry of Foreign Affairs	1,526	1,466	11	21	198	1,547	1	3	0.2
Sub-total = LGRD	6,359	6,334	352	825	6,010	6,948	334	739	10.6
Local Government Division	5,322	5,163	172	527	4,641	5,861	297	587	10.0
Rural Development and Co-operatives Division	652	786	178	289	989	681	36	145	21.3
Ministry of Chittagong Hill Tracts Affairs	386	385	2	10	379	406	2	7	1.8
Sub-total = Defence	35,448	35,345	1,941	5,410	33,819	38,110	84	3,824	10.0
Ministry of Defence - Defence Services	33,615	33,375	1,845	4,985	31,788	36,156	84	3,682	10.2
Ministry of Defence - Others Services	1,789	1,923	94	418	1,979	1,909	1	139	7.3
Armed Forces Division	44	48	2	7	52	45	0	3	7.1
Sub-total=POS	25,898	25,658	1,789	4,909	23,380	27,524	1,667	4,421	16.1
Supreme Court	225	224	14	38	199	230	13	36	15.7
Law and Justice Division	1,464	1,435	82	248	1,141	1,612	85	217	13.4
Public Security Division	21,485	21,494	1,411	4,104	19,941	22,980	1,414	3,800	16.5
Legislative and Parliamentary Affairs Division	36	35	1	7	31	39	1	6	16.8
Anti Corruption Commission	138	124	11	22	96	160	9	21	13.2
Security Services Division	2,550	2,346	269	490	1,973	2,503	145	340	13.6
Sub-total = Edu	48,230	48,331	2,701	9,851	43,790	51,637	2,923	9,613	18.6
Ministry of Primary and Mass Education	18,292	19,014	1,216	3,815	16,423	20,119	1,349	3,494	17.4
Secondary and Higher Education Division	22,167	21,751	1,067	4,611	20,527	23,360	1,126	4,690	20.1
Ministry of Science and Technology	570	563	2	126	553	602	6	132	22.0
Information and Communication Technology Division	358	367	5	21	358	386	5	19	4.9
Technical and Madrasah Education Division	6,843	6,636	412	1,279	5,928	7,170	437	1,278	17.8
Sub-total = Health	17,172	17,180	861	2,491	13,564	18,199	1,020	2,438	13.4
Health Services Division	12,914	13,151	661	1,805	10,444	13,430	728	1,805	13.4
Medical Education and Family Welfare Division	4,259	4,029	200	686	3,119	4,768	292	633	13.3
Sub-total = SSW	27,232	28,527	212	1,624	26,304	28,589	689	1,574	5.5
Ministry of Social Welfare	8,606	8,570	129	226	8,316	9,401	75	157	1.7
Ministry of Women and Children Affairs	3,333	3,300	21	55	3,121	3,507	20	53	1.5
Ministry of Food	4,032	5,056	13	15	4,696	4,335	1	14	0.3
Ministry of Disaster Management and Relief	5,319	5,566	46	189	4,423	5,494	55	79	1.4

Ministries/Division	Fiscal Year 2021-22					Fiscal Year 2022-23			
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY23 (up to September) as % Budget FY23
Ministry of Liberation Affairs	5,941	6,036	3	1,138	5,747	5,851	539	1,271	21.7
Sub-total = HCS	1,803	1,755	47	131	1,591	1,892	44	113	6.0
Ministry of Housing and Public Works	1,803	1,755	47	131	1,591	1,892	44	113	6.0
Sub-total = RCRA	2,315	2,278	140	302	2,036	2,400	153	355	14.8
Ministry of Information	810	827	42	114	751	816	45	134	16.4
Ministry of Cultural Affairs	367	367	24	46	348	390	42	69	17.8
Ministry of Religious Affairs	296	279	23	33	240	318	26	35	11.1
Ministry of Youth and Sports	842	805	51	110	697	876	40	116	13.3
Sub-total = FE	117	112	5	20	117	129	11	21	16.3
Energy and Mineral Resources Division	68	66	4	11	74	72	4	9	12.9
Power Division	49	47	1	9	42	57	7	12	20.7
Sub-total = Agr	18,686	21,302	453	1,425	22,978	25,978	3,382	4,119	15.9
Ministry of Agriculture/3	13,167	15,742	191	651	18,207	19,881	3,000	3,438	17.3
Ministry of Fisheries and Livestock	1,649	1,610	90	199	1,009	1,726	80	195	11.3
Ministry of Environment and Forest	681	671	36	119	639	762	41	99	13.0
Ministry of Land	1,233	1,233	81	233	1,081	1,351	88	209	15.5
Ministry of Water Resources	1,956	2,047	54	222	2,042	2,258	172	178	7.9
Sub-total = IES	1,352	1,509	246	388	1,224	1,442	115	190	13.1
Ministry of Commerce	288	270	7	19	153	300	11	26	8.8
Ministry of Labour and Employment	179	139	10	23	111	199	9	22	11.1
Ministry of Industries	358	593	205	279	585	376	69	74	19.7
Ministry of Expatriates' Welfare and Overseas Employment	320	310	15	44	199	357	16	43	12.2
Ministry of Textiles and Jute	207	198	9	23	177	210	10	24	11.3
Sub-total = TC	10,859	10,432	730	1,443	8,864	11,356	391	1,118	9.8
Road Transport and Highways Division	4,900	4,704	321	526	3,723	5,352	118	199	3.7
Ministry of Railways	3,984	3,778	160	475	3,343	3,924	183	546	13.9
Ministry of Shipping	783	764	159	168	717	821	33	166	20.2
Ministry of Civil Aviation and Tourism	49	46	1	10	43	72	1	15	21.5
Posts and Telecommunications Division	1,135	1,134	89	263	1,030	1,181	56	191	16.1
Bridges Division	7	6	0	1	7	7	0	1	10.0
Sub-total = Interest	68,589	71,244	5,758	15,959	77,731	80,375	5,184	16,903	21.0
Domestic	62,000	65,000	5,064	14,438	73,177	73,175	5,184	15,893	21.7
Foreign	6,589	6,244	694	1,521	4,554	7,200	0	1,010	14.0
Total Operating Revenue Expenditure	361,504	366,622	20,941	56,567	325,112	411,407	22,886	59,925	14.6

Appendix 3: Operating Expenditure by Economic Classification

(In Crore Taka)

Description	Budget FY22	Revised Budget FY22	Actual FY22	Actual FY22 (up to September)	Budget FY23	Actual FY23 (up to September)	Actual FY22 (up to September) as % of Budget FY22	Actual FY23 (up to September) as % of Budget FY23
1	2	3	4	5	6	7	8	9
Pay and Allowances	69,746	71,537	62,851	15,488	74,266	13,558	22.2	18.3
Pay of Officers	11,091	10,999	9,158	2,186	11,958	2,279	19.7	19.1
Pay of Establishment	25,751	26,275	23,855	5,767	27,340	5,546	22.4	20.3
Allowances	32,904	34,263	29,838	7,535	34,968	5,733	22.9	16.4
Goods and Services	36,162	34,980	31,766	3,630	38,986	2,870	10.0	7.4
Supplies and Services	26,121	25,300	23,024	2,931	28,234	2,471	11.2	8.8
Repairs Maintenance and Rehabilitation	10,041	9,680	8,742	699	10,751	399	7.0	3.7
Interest Payments	68,589	71,244	77,731	15,959	80,375	16,903	23.3	21.0
Domestic	62,000	65,000	73,177	14,438	73,175	15,893	23.3	21.7
Foreign	6,589	6,244	4,554	1,521	7,200	1,010	23.1	14.0
Subsidies and Incentives and Current Transfers	149,235	159,995	134,807	18,214	174,926	25,695	12.2	14.7
Subsidies	34,498	46,151	41,991	77	56,535	11,177	0.2	19.8
Grants in Aid	69,945	67,794	56,622	12,182	67,210	8,266	17.4	12.3
Pensions and Gratuities	28,209	28,536	20,085	4,609	31,037	4,800	16.3	15.5
Others	4,957	3,489	2,701	615	4,919	99	12.4	2.0
Block Allocations	5,109	2,816	0	0	4,691	0	0.0	0.0
Unexpected	2,500	2,299	0	0	3,000	0	0.0	0.0
Others	2,609	517	0	0	1,691	0	0.0	0.0
Total - Operating Recurrent Expenditure (A)	328,841	340,572	307,155	53,291	373,244	59,027	16.2	15.8
Acquisition of Assets and Works (B)	21,467	21,344	17,657	1,311	22,975	885	6.1	3.9
Acquisition of Assets	20,309	20,099	16,756	1,140	21,904	883	5.6	4.0
Acquisition of Land	1,158	1,245	901	171	1,071	2	14.7	0.2
Total - Augmented Operating Recurrent Expenditure (A+B):	350,308	361,916	324,813	54,602	396,219	59,911	15.6	15.1
Investments in Shares and Equities (C)	11,148	4,667	299	13	15,143	13	0.1	0.1
Share Capital	11,148	4,667	299	13	15,143	13	0.1	0.1
Foreign Financial Assests (F)	45	45	0	0	46	0	0.0	0.0
Total - Operating Capital Expenditure (B+C+F)	32,660	26,056	17,956	1,324	38,164	898	4.1	2.4
Total -Operating Expenditure (Excluding Loan &Advances Domestic & Foreign Debt Food Operation) (A+B+C+F) :	361,501	366,627	325,112	54,614	411,408	59,925	15.1	14.6

Appendix 4: Development expenditure: Ministry-wise expenditure pattern

(In crore Taka)

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY22 (up to September) as % of Revised Budget FY22	Actual FY23 (up to September) as % Budget FY23
Sub-total = GPS	15,270.23	14,291.64	211.54	334.28	11,806.28	17,842.90	446.96	622.66	2.34	3.49
Parliament	0.75	0.60	0.00	0.00	0.00	0.80	0.00	0.00	0.00	0.00
Prime Minister's Office	3,227.03	3,765.24	90.68	122.31	3,283.39	4,975.33	424.16	550.50	3.25	11.06
Cabinet Division	55.12	44.49	0.04	0.04	4.48	53.29	0.00	0.00	0.08	0.00
Election Commission	718.28	768.28	6.79	90.63	665.42	749.00	6.70	40.72	11.80	5.44
Ministry of Public Administration	782.39	545.82	100.16	100.32	420.03	663.23	0.39	0.43	18.38	0.06
Public Service Commission	36.16	21.20	0.10	0.17	10.71	36.00	0.05	0.14	0.81	0.40
Finance Division	4,761.90	4,574.89	6.03	8.45	2,604.47	6,303.25	10.78	20.50	0.18	0.33
Internal Resources Division (IRD)	387.91	254.80	4.50	4.50	176.34	502.47	0.17	0.38	1.77	0.08
Financial Institutions Division	2,437.34	2,483.25	0.00	3.21	3,056.10	2,758.65	0.00	3.50	0.13	0.13
Economic Relations Division	66.42	53.81	0.38	0.75	46.58	76.68	0.31	0.68	1.39	0.89
Planning Division/2	1,040.67	109.06	1.27	1.95	64.95	1,272.24	0.94	1.37	1.79	0.11
Implementation Monitoring and Evaluation Division	205.85	155.74	0.44	0.44	154.10	209.55	0.11	0.12	0.28	0.06
Statistics and Informatics Division	1,421.23	1,388.98	1.15	1.51	1,277.88	139.00	3.36	4.31	0.11	3.10
Ministry of Foreign Affairs	129.18	125.48	0.00	0.00	41.82	103.41	0.00	0.00	0.00	0.00
Sub-total = LGRD	35,833.43	36,190.79	859.52	2,406.00	30,940.13	37,742.55	764.97	2,412.12	6.65	6.39
Local Government Division	33,897.77	34,446.88	778.80	2,255.25	29,270.52	35,845.94	677.65	2,293.71	6.55	6.40
Rural Development and Co-operatives Division	1,139.33	814.97	51.76	80.64	787.91	964.43	46.45	56.29	9.89	5.84
Ministry of Chittagong Hill Tracts Affairs	796.33	928.94	28.96	70.11	881.71	932.18	40.87	62.12	7.55	6.66
Sub-total = Defence	1,831.54	1,780.35	0.47	1.56	1,451.50	1,885.00	0.02	0.98	0.09	0.05
Ministry of Defence - Defence Services	1,831.54	1,780.35	0.47	1.56	1,451.50	1,885.00	0.02	0.98	0.09	0.05
Sub-total=POS	3,226.13	3,490.87	29.91	42.82	2,813.18	3,628.48	9.68	59.42	1.23	1.64
Law and Justice Division	349.39	387.39	0.02	0.04	210.77	310.71	1.58	23.30	0.01	7.50
Public Security Division	1,597.08	1,767.11	26.38	28.78	1,507.98	1,613.73	0.01	20.56	1.63	1.27
Legislative and Parliamentary Affairs Division	0.60	0.56	0.02	0.25	0.55	1.00	0.00	0.00	45.29	0.00
Anti Corruption Commission	21.15	12.82	0.02	0.02	5.12	18.71	0.01	0.03	0.16	0.14
Security Services Division	1,257.91	1,322.99	3.47	13.73	1,088.76	1,684.33	8.09	15.54	1.04	0.92
Sub-total = Edu	46,648.79	39,409.85	723.83	1,748.14	33,353.00	48,340.49	949.85	1,480.21	4.44	3.06
Ministry of Primary and Mass Education	8,022.49	9,207.34	379.09	582.47	7,039.65	11,641.55	141.86	155.04	6.33	1.33
Secondary and Higher Education Division	14,319.51	10,659.73	251.61	261.10	8,443.57	16,600.54	601.38	648.35	2.45	3.91
Ministry of Science and Technology	20,633.86	15,894.15	75.00	751.93	14,517.31	16,011.46	42.12	336.57	4.73	2.10
Information and Communication Technology Division	1,362.47	1,275.47	15.03	144.78	1,283.77	1,529.94	62.84	227.68	11.35	14.88
Technical and Madrasah	2,310.46	2,373.16	3.10	7.86	2,068.70	2,557.00	101.66	112.57	0.33	4.40

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY22 (up to September) as % of Revised Budget FY22	Actual FY23 (up to September) as % Budget FY23
Education Division										
Sub-total = Health	15,558.22	15,093.89	194.84	267.09	11,464.26	18,665.30	220.62	307.83	1.77	1.65
Health Services Division	13,000.19	13,013.62	170.95	234.95	10,057.71	15,851.47	189.34	267.65	1.81	1.69
Medical Education and Family Welfare Division	2,558.03	2,080.27	23.89	32.14	1,406.55	2,813.83	31.28	40.19	1.55	1.43
Sub-total = SSW	7,088.92	7,162.79	108.60	352.95	5,857.59	8,786.06	170.70	264.71	4.93	3.01
Ministry of Social Welfare	519.12	452.53	6.07	6.98	400.80	798.81	3.40	15.82	1.54	1.98
Ministry of Women and Children Affairs	857.46	803.23	21.83	67.03	770.86	783.44	37.19	42.30	8.34	5.40
Ministry of Food	679.38	641.16	4.08	43.82	613.33	1,336.45	7.35	21.95	6.84	1.64
Ministry of Disaster Management and Relief	4,631.37	4,557.91	70.91	223.90	3,412.15	4,734.57	56.90	68.69	4.91	1.45
Ministry of Liberation Affairs	401.59	707.96	5.71	11.21	660.45	1,132.79	65.86	115.95	1.58	10.24
Sub-total = HCS	4,542.69	5,088.37	91.48	100.70	4,833.25	4,928.86	334.42	385.18	1.98	7.81
Ministry of Housing and Public Works	4,542.69	5,088.37	91.48	100.70	4,833.25	4,928.86	334.42	385.18	1.98	7.81
Sub-total = RCRA	2,642.41	3,148.28	35.64	253.55	3,101.59	2,969.77	34.07	466.42	8.05	15.71
Ministry of Information	198.57	233.59	3.66	10.15	224.92	282.00	4.18	5.83	4.35	2.07
Ministry of Cultural Affairs	220.38	211.45	10.34	19.45	208.47	247.34	11.14	14.66	9.20	5.93
Ministry of Religious Affairs	1,943.57	2,244.07	16.63	218.95	2,224.78	2,034.74	5.85	433.00	9.76	21.28
Ministry of Youth and Sports	279.89	459.17	5.00	5.00	443.42	405.69	12.90	12.92	1.09	3.19
Sub-total = FE	27,366.68	24,406.20	779.85	1,727.75	22,629.35	25,936.76	512.32	940.50	7.08	3.63
Energy and Mineral Resources Division	2,017.92	1,578.79	37.49	37.88	1,430.47	1,797.65	1.56	1.56	2.40	0.09
Power Division	25,348.76	22,827.41	742.37	1,689.87	21,198.87	24,139.11	510.77	938.95	7.40	3.89
Sub-total = Agr	13,224.74	13,669.34	870.14	1,815.28	12,832.52	16,129.67	856.19	1,211.14	13.28	7.51
Ministry of Agriculture/3	3,029.64	3,197.58	118.73	336.01	3,117.60	4,338.84	147.54	371.74	10.51	8.57
Ministry of Fisheries and Livestock	1,787.80	1,586.19	55.75	116.08	1,482.61	2,081.45	55.84	85.51	7.32	4.11
Ministry of Environment and Forest	541.68	552.69	26.44	33.33	412.11	738.69	6.24	10.96	6.03	1.48
Ministry of Land	994.70	795.52	17.74	18.51	461.83	1,032.54	8.85	9.21	2.33	0.89
Ministry of Water Resources	6,870.92	7,537.36	651.49	1,311.37	7,358.37	7,938.15	637.73	733.72	17.40	9.24
Sub-total = IES	2,674.21	2,769.46	109.48	290.46	2,369.14	2,599.38	38.88	63.87	10.49	2.46
Ministry of Commerce	395.46	109.54	1.86	2.06	99.11	244.90	0.24	4.63	1.88	1.89
Ministry of Labour and Employment	185.73	221.08	1.77	4.81	125.67	158.00	0.18	19.34	2.18	12.24
Ministry of Industries	1,226.47	1,618.52	61.27	237.12	1,550.28	1,144.78	14.15	14.16	14.65	1.24
Ministry of Expatriates' Welfare and Overseas Employment	382.05	404.18	8.93	9.81	213.08	632.70	0.05	0.08	2.43	0.01
Ministry of Textiles and Jute	484.50	416.14	35.65	36.66	381.01	419.00	24.27	25.65	8.81	6.12
Sub-total = GPS	61,170.57	55,446.97	976.47	3,302.74	51,326.67	70,160.72	2,234.56	4,293.08	5.96	6.12
Road Transport and Highways Division	28,042.67	28,293.12	728.94	1,447.12	26,128.23	31,294.87	874.72	1,691.54	5.11	5.41
Ministry of Railways	13,558.14	12,575.90	55.98	96.54	11,457.51	14,928.66	269.09	442.11	0.77	2.96

Ministry/Divisions	Fiscal Year 2021-22					Fiscal Year 2022-23				
	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)	Actual FY22 (up to September) as % of Revised Budget FY22	Actual FY23 (up to September) as % Budget FY23
Ministry of Shipping	4,354.05	3,716.68	171.44	529.93	3,424.11	6,402.48	169.17	231.97	14.26	3.62
Ministry of Civil Aviation and Tourism	3,982.88	4,339.43	0.00	0.00	4,325.86	6,931.96	95.50	445.50	0.00	6.43
Posts and Telecommunications Division	1,420.09	798.69	16.45	39.63	427.28	1,312.91	21.24	106.72	4.96	8.13
Bridges Division	9,812.74	5,723.15	3.67	1,189.53	5,563.69	9,289.84	804.84	1,375.23	20.78	14.80
Total Development Revenue Expenditure	237,078.57	221,948.81	4,991.77	12,643.33	194,778.47	259,615.94	6,573.26	12,508.11	5.70	4.82

Appendix 5: Revenue Collection

(in crore taka)

	Actual FY20	Fiscal Year 2021-22					Fiscal Year 2022-23		
		Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September)	Actual FY22	Budget FY23	Actual FY23 (September)	Actual FY23 (up to September)
Tax Revenue (a+b)	269,801.3	345,999.9	346,000.0	28,653.7	63,531.7	293,621.4	387,998.6	25,341.4	73,222.6
a. NBR	263,885.5	329,999.6	329,999.4	28,025.3	62,274.4	287,208.2	370,000.0	24,719.2	71,402.4
a.1 Income	87,343.8	104,951.0	105,324.0	9,076.7	17,612.8	90,457.2	121,020.0	9,390.4	21,224.3
a.2 VAT	103,357.9	127,745.1	127,567.8	10,654.7	25,923.4	116,985.7	141,191.6	8,754.8	29,661.4
a.3 Supplementary	38,574.6	54,465.3	54,502.9	3,752.6	8,879.3	41,186.7	58,524.5	3,798.1	10,005.4
a.4 Import	31,591.7	37,907.2	38,051.2	4,431.9	9,557.6	34,368.0	43,994.3	2,520.3	9,811.9
a.4 Export	0.6	56.0	54.0	0.0	0.7	0.9	62.8	0.2	2.5
a.5 Excise	2,490.3	3,825.0	3,824.5	59.5	153.6	3,106.7	4,126.7	128.1	355.7
a.6 Other Taxes	526.6	1,050.0	675.0	49.9	146.9	1,103.0	1,080.0	127.1	341.2
b. Non-NBR	5,915.7	16,000.4	16,000.6	628.3	1,257.3	6,413.2	17,998.6	622.2	1,820.2
b.1 Narcotics & Liquor	78.9	137.6	137.9	6.3	17.3	100.4	151.7	10.1	30.8
b.2 Vehicles	1,504.2	800.0	800.0	162.5	325.0	1,642.5	1,264.0	142.9	424.5
b.3 Land Revenue	917.0	1,882.2	2,113.2	88.2	163.8	859.6	2,084.5	77.5	242.9
b.4 Stamp Duty	2,906.6	12,617.1	12,387.1	335.5	668.3	3,391.2	13,878.7	349.7	1,027.7
b.5 Surcharge	509.1	563.4	562.4	35.9	83.0	419.4	619.7	42.0	94.2
c. Non-tax Revenue	58,861.6	43,001.5	42,998.8	2,426.5	9,250.0	35,009.8	45,006.0	1,838.9	10,319.1
c.1 Dividend and Profit	1,909.4	2,063.3	1,578.1	25.8	3,371.6	5,019.4	1,884.2	63.2	203.3
c.2 Interest	8,072.3	15,587.6	18,849.1	155.8	455.4	1,950.1	16,669.7	107.5	3,180.4
c.3 Administrative Fees and Charges	2,038.8	7,210.2	7,171.5	232.8	483.8	2,362.7	7,920.7	232.3	691.1
c.4 Fines, Penalties and Forfeiture	893.9	461.8	418.9	100.5	237.9	1,093.9	478.2	92.0	274.9
c.5 Receipts for Services Rendered	3,267.3	5,456.1	4,737.4	381.7	695.8	4,628.3	6,768.3	456.4	1,417.0
c.6 Rents, Leases and Recoveries	743.2	459.3	622.8	42.2	161.0	891.3	350.4	68.6	203.4
c.7 Tolls and Levies	791.7	1,004.0	1,004.0	65.3	187.7	826.1	1,127.5	59.1	188.6
c.8 Non-Commercial Sales	1,873.7	3,319.8	2,371.5	278.6	555.3	2,806.7	2,350.1	158.4	512.9
c.9 Other Non-Tax Revenue and Receipts	39,025.3	7,110.3	5,920.6	1,138.7	3,090.1	15,131.4	7,159.8	592.8	3,630.7
c. 10 Capital Revenue	245.9	329.0	324.9	5.1	11.4	300.0	297.1	8.7	16.7

		Fiscal Year 2021-22					Fiscal Year 2022-23		
	Actual FY20	Budget FY22	Revised Budget FY22	Actual FY22 (September)	Actual FY22 (up to September r)	Actual FY22	Budget FY23	Actual FY23 (September er)	Actual FY23 (up to September)
Total Revenue (a+b+c)	328,662.8	389,001.4	388,998.9	31,080.1	72,781.8	328,631.2	433,004.6	27,180.3	83,541.6
d. Tax-GDP Ratio (base 2015-16)	7.64	8.70	8.70	0.72	1.60	7.38	8.72	0.57	1.65
e. Revenue-GDP ratio (base 2015-16)	9.31	9.78	9.78	0.78	1.83	8.26	9.73	0.61	1.88

Appendix 6: Revenue Receipts (Growth Scenario)

	(Revised Budget FY22/Budget FY22)*100	(Budget FY23/Actual FY22)*100	(Budget FY23/ Revised Budget FY22)*100	Share in Total Revenue Actual FY22	(Actual FY23 up to September/Actual FY22 up to September)*100	(Actual FY23 up to September/ Budget FY23)*100
1	2	3	4	5	6	7
Tax Revenue (a+b)	100.0	132.1	112.1	89.3	115.3	18.9
a. NBR	100.0	128.8	112.1	87.4	114.7	19.3
a.1 Income	100.4	133.8	114.9	27.5	120.5	17.5
a.2 VAT	99.9	120.7	110.7	35.6	114.4	21.0
a.3 Supplementary	100.1	142.1	107.4	12.5	112.7	17.1
a.4 Import	100.4	128.0	115.6	10.5	102.7	22.3
a.4 Export	96.4	6693.3	116.3	0.0	351.4	4.0
a.5 Excise	100.0	132.8	107.9	0.9	231.6	8.6
a.6 Other Taxes	64.3	97.9	160.0	0.3	232.2	31.6
b. Non-NBR	100.0	280.6	112.5	2.0	144.8	10.1
b.1 Narcotics & Liquor	100.2	151.1	110.0	0.0	178.3	20.3
b.2 Vehicles	100.0	77.0	158.0	0.5	130.6	33.6
b.3 Land Revenue	112.3	242.5	98.6	0.3	148.3	11.7
b.4 Stamp Duty	98.2	409.3	112.0	1.0	153.8	7.4
b.5 Surcharge	99.8	147.7	110.2	0.1	113.6	15.2
c. Non-tax Revenue	100.0	128.6	104.7	10.7	111.6	22.9
c.1 Dividend and Profit	76.5	37.5	119.4	1.5	6.0	10.8
c.2 Interest	120.9	854.8	88.4	0.6	698.4	19.1
c.3 Administrative Fees and Charges	99.5	335.2	110.4	0.7	142.8	8.7
c.4 Fines Penalties and Forfeiture	90.7	43.7	114.2	0.3	115.6	57.5
c.5 Receipts for Services Rendered	86.8	146.2	142.9	1.4	203.7	20.9
c.6 Rents Leases and Recoveries	135.6	39.3	56.3	0.3	126.3	58.1
c.7 Tolls and Levies	100.0	136.5	112.3	0.3	100.5	16.7
c.8 Non-Commercial Sales	71.4	83.7	99.1	0.9	92.4	21.8
c.9 Other Non-Tax Revenue and Receipts	83.3	47.3	120.9	4.6	117.5	50.7
c.10 Capital Revenue	98.7	99.0	91.4	0.1	146.3	5.6
Total Revenue (a+b+c)	100.0	131.8	111.3	100.0	114.8	19.3

Notes:

Income= Tax on Income/property/profit/wealth

Import= Import & export duty

Sup= Supplementary duty

Ex= Excise taxes

NL= Narcotics & Liquor

DP= Dividend & profit

PO&R= Post office & Railway

IFT= Interest/Fees/Tolls & Other receipts

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